

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment to certain Rules – Notification-Orders - Issued.

Revenue (CT-II) Department

G.O.Ms.No. 18

Dated: 22-01-2018

Read the following :-

1. G.O.Ms No. 121 Revenue (CT-II) Department, Dt: 30-06-2017.
2. G.O.Ms No. 184 Revenue (CT-II) Department, Dt: 18-08-2017.
3. G.O.Ms No. 215, Revenue (CT-II) Department, Dt: 26-09-2017.
4. G.O.Ms No. 229, Revenue (CT-II) Department, Dt: 09-10-2017.
5. G.O.Ms No. 268, Revenue (CT-II) Department, Dt: 29-11-2017.
6. G.O.Ms No. 287, Revenue (CT-II) Department, Dt:18-12-2017.
7. G.O.Ms No. 293, Revenue (CT-II) Department, Dt:20-12-2017.
8. From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/70/2017, Dt. 22.12.2017.

ORDER:-

The appended Notification will be published in an Extra-ordinary issue of Telangana Gazette dated:22.01.2018.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Telangana State, Hyderabad for publication of the Notification He is requested to supply (30) copies of the notification to this Department and (150) copies to Commissioner of Commercial Taxes, TS, Hyderabad).

The Commissioner of State Tax, Telangana State, Hyderabad

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,
Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST
Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad – 500 004.

The General Administration (Vigilance & Enforcement) Dept., Telangana State,
B.R.K.R. Bhavan, Hyderabad.

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement) Dept.,
Telangana State, B.R.K.R. Buildings, Hyderabad.

Copy to:

The Accountant General, O/o. the Accountant General, Telangana State, Hyd.

The Law (A) Department, Telangana State, Hyderabad.

The Principal Secretary to Hon'ble CM, Govt., of TS., Hyderabad.

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department
SF/SC's.

//FORWARDED : : BY ORDER//

SECTION OFFICER

(PTO for notification)

NOTIFICATION

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Act N0.23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, namely:-

- (1) These Rules may be called the Telangana Goods and Services Tax (Seventh Amendment) Rules, 2017.
- (2) They shall be deemed to have come into force with effect from 21st day of December, 2017.

2. In the Telangana Goods and Services Tax Rules, 2017,-

- (i) in **FORM GSTR-1**, for Table – 6, the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		<i>Integrated Tax</i>			Central Tax			State /UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<i>6A. Exports</i>															
<i>6B. Supplies made to SEZ unit or SEZ Developer</i>															
<i>6C. Deemed exports</i>															
															” ;

(ii) in **FORM GST RFD-01**,-

(a) in Table 7, in clause (h), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/ Supplier of deemed export supplies” shall be substituted;

(b) after Statement 1, the following Statement shall be inserted, namely:-

“Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13
												”.

(c) after Statement 5A, the following Statement shall be inserted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union Territory Tax	Cess
1	2	3	4	5	6	7	8
							“” ;

(d) for the **DECLARATION [rule 89(2)(g)]**, the following shall be substituted, namely:-

“DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status”;

(iii) in **FORM GST RFD-01A**, -

(a) in Table 7, in clause (g), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/ Supplier of deemed export supplies” shall be substituted;

(b) after the **DECLARATION [rule 89(2)(f)]**, the following shall be inserted, namely:-

“DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status”;

(c) after Statement 1, the following Statement shall be inserted, namely:-

“Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13

(d) after Statement 5A, the following Statement shall be inserted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union Territory Tax	Cess
1	2	3	4	5	6	7	8
							”.

SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT